--- BABN's provisional **9** overprint of RC-381 - used by "Rock City Tobacco" - 1939 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain a 5¢ price level on their brands, decreased their packages by one cigarette per pack of ten or major fraction thereof, and the pre-war 10¢ package of ten became a pack of nine cigarettes.

In the interim BABN overprinted the ten cigarette **RC-381** in black ink with three horizontally stacked central 8 x 1 mm. *killer bars*, with a 5 mm. Gothic **9** at each side, plus four horizontally stacked 4 mm. *killer bars* at the bottom corners, as the BABN provisional **RC-464**.

--- the mimeographed cancellation reads vertically up – a single copy to date ---

★**RC-464** - **9** on 10 cigarettes, imperf, the BABN 5 mm. black Gothic overprint,
mimeographed 6 . . 13D / 14 by "Rock City Tobacco" in October 1939

[★RC-464]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	14	---
1940	---	---	---	---	---	---	---	---	---	---	---	---

The mimeograph 6 . . 13D / 14 dates this copy as from November 1939. I have presumed that sheets of stamps purchased by "Rock City Tobacco" in the pre-war and early-war era (when *up-front* purchase and immediate attachment of the excise tax stamps was finally mandated) were cancelled with this simple numbered date, which began with 6 . . 13D / 1 in October 1938. Sheets purchased under the Budget of September 1939 received the complex coding - as for example (6 . . 13D / 04B3) for June 1940 - [1940] [second quarter] [third month].

The theoretical pre-war coding - 1932 Budget

[C-422]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1938	---	---	---	---	---	---	---	---	---	1	2	3
1939	4	5	6	7	8	9	10	11	12	13	14	15
1940	16	17	18	19	20	21	22	23	24	25		

--- 9 Cigarettes - the definitive Series “C” - imperforate - as used by “Rock City Tobacco” - 1939-40 ---

The imperforate nine cigarette Series “C” definitive was in use at “Rock City Tobacco” by November 1939. The hidden letters “H-U” must indicate that the die had been approved in mid-1939.

--- the mimeographed cancellation reads vertically up - 8 copies to date ---

★**RC-379** - 9 cigarettes, imperf, mimeographed 6 . . 13D / 14 by “Rock City Tobacco”, in November 1939

[★RC-379]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	14	15	16
1940	---	18	19	20	21	22	---	---	---	---	---	---

When the Budget of June 1940 increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand “Rock City”, attempting to maintain the even 10¢ price on the brand, again reduced the package by one cigarette per pack of ten, and the *across Canada* 10¢ pack of nine became eight cigarettes.

Thus the production of the nine cigarette package ceased with the Budget of 1940, and **RC-379** was returned by Ottawa for overprinting to eight cigarettes as the BABN provisional **RC-463**.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 9 cigarettes \ 6-13D],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 18th 2013, JBH